

**IN THE INCOME TAX APPELLATE TRIBUNAL
“SMC” BENCH, AHMEDABAD**

**BEFORE SHRI NARENDRA PRASAD SINHA, ACCOUNTANT MEMBER
AND
SHRI SANJAY KUMAR, JUDICIAL MEMBER**

**ITA No. 2762/AHD/2026
Assessment Year: 2018-19**

Hansaben Babubhai Patel, 34 Tirthnagar Society Vibhag, Sola Road, Memnagar, Ahmedabad - 380061 [PAN – BRNPP4945C]		Vs.	Income Tax Officer, Ward – 4(2)(1), Ahmedabad - 380014
(Appellant)			(Respondent)
Assessee by	Shri Samir Vora, AR		
Revenue by	Shri Tapan Kumar Chatterjee, Sr. DR		
Date of Hearing		07.10.2026	
Date of Pronouncement		16.10.2026	

O R D E R

PER NARENDRA PRASAD SINHA, ACCOUNTANT MEMBER:

This appeal has been filed by the Assessee against the order of National Faceless Appeal Centre (NFAC), Delhi [hereinafter referred to as “CIT(A)”] dated 15.10.2025 for the Assessment Year (A.Y.) 2018-19 in the proceeding u/s 147 r.w.s. 144B of the Income Tax Act [hereinafter referred as “the Act”].

2. There was delay of **218** days in filing of this appeal. A condonation application has been filed by the assessee explaining the reason for delay. It has been explained that the assessee is a senior citizen and she was not conversant with the electronic gadgets. Therefore, she could not

access the appellate order in time, which resulted in delay in filing of this appeal. Considering the explanation of the assessee, the delay in filing of the appeal is condoned.

3. The brief facts of the case are that the assessee did not file her return of income for A.Y. 2018-19. The case of the assessee was reopened on the basis of information received by the AO that the assessee had sold an immovable property for Rs. 66,00,000/- during the year but the capital gain derived thereon was not offered to tax. Accordingly, a notice u/s. 148 of the Act was issued on 29.03.2022. Before the AO it was explained that the assessee was only 50% co-owner of the property. The assessee had also submitted the computation of cost of acquisition before the AO, which, however, was rejected. Further, the transfer expense of Rs. 4,65,000/- claimed by the assessee was also disallowed. The AO had worked out Long Term Capital Gain derived by the assessee at Rs. 8,20,297/- and accordingly the assessment was completed.

4. Aggrieved with the order of the AO, the assessee had filed an appeal before the First Appellate Authority which was decided by the Ld. CIT(A) vide the impugned order and the appeal of the assessee was dismissed.

5. Now, the assessee is in second appeal before us. The following grounds have been taken in this appeal:

1.1 *The order passed u/s.250 on 15.10.2025 for A.Y.2018-19 by NFAC CIT(A), Delhi (for short "CIT(A)") upholding the addition of Rs.6,47,405/-*

towards LTCG on sale of immovable property is wholly illegal, unlawful and against the principles of natural justice.

- 1.2. The Ld.CIT(A) has grievously erred in law and or on facts in not appreciating that there was a sufficient cause for failure to respond to the notices issued u/s 250 because the appellant was not informed by the party on whose mail id the said notices were issued. Therefore, in the interest of justice, the appellant should be allowed the opportunity to present her case in the appellate proceedings. The appellant is very much interested in pursuing the appeal since she is aggrieved by it.*
- 1.3 The Id. CIT(A) has failed to appreciate that the appellant could not give response to the notices because she was not informed and the email id did not pertain to her.*
- 2.1 The Ld. CIT(A) has grievously erred in law and or on facts in confirming the addition the addition of Rs.6,47,405/- towards LTCG on sale of immovable property.*
- 2.2 That in the facts and circumstances of the case as well as in law, the Ld. CIT(A) has grievously erred in the addition of Rs.6,47,405/- towards LTCG on sale of immovable property*
- 2.3 The Id. CIT(A) has erred in law and on facts in disallowing % of stamp duty at Rs.99,250/- and transfer expenses of Rs.4,65,000/- while computing the LTCG.*

It is therefore prayed that the addition of Rs.6,47,405/- upheld by the CIT(A) should be deleted.

6. Shri Samir Vora, the Ld. AR of the assessee submitted at the outset that no compliance could be made before the Ld. CIT(A) and, therefore, he had dismissed the appeal of the assessee without adjudicating the grounds taken by the assessee on merits. He explained that the assessee is a senior citizen and she was depended upon his counsel for making the compliance. According to the Ld. AR the non-compliance of the assessee was due to the fault of the counsel. He, therefore, requested that the assessee may be allowed another opportunity by setting aside the matter to the file of the Ld. CIT(A).

7. Per contra, Shri Tapan Kumar Chatterjee, the Ld. Sr. DR supported the order of the lower authorities.

8. We have considered the rival submissions. Before the AO, the assessee had made the compliance and filed her working of LTCG derived on sale of the property. As per working of the assessee, the LTCG derived was Rs.1,72,892/- only which was duly disclosed in the return filed in response to notice u/s. 148 of the Act. The AO had, however, disallowed certain transfer expenses and disputed the cost of acquisition and computed the LTCG at Rs. 8,20,297/-. The ground taken by the assessee before the Ld. CIT(A) was not adjudicated on merits in the absence of any compliance. Considering the fact that the assessee is a senior citizen and not conversant with the process of online compliances, we deem it proper to allow another opportunity to the assessee by setting aside the matter to the file of Ld. CIT(A). Accordingly, the Ld. CIT(A) is directed to allow another opportunity of being heard to the assessee and, thereafter, decide the grounds taken by the assessee on merits. The assessee too is directed to make compliance before the Ld. CIT(A) during the course of set aside proceeding.

9. In the result, the appeal of the assessee is allowed for statistical purpose.

Order pronounced in the Court on 16/10/2026 at Ahmedabad.

Sd/-
(SANJAY KUMAR)
Judicial Member

Sd/-
(NARENDRA PRASAD SINHA)
Accountant Member

Dated – 16th October, 2026

Neelesh, Sr. PS

(True Copy)

आदेश की प्रतिलिपि अग्रेषित/ Copy of the Order forwarded to :

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1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. संबंधित आयकर आयुक्त / Concerned CIT
4. आयकर आयुक्त (अपील) / The CIT(A)
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण / DR, ITAT,
6. गार्ड फाईल / Guard file.

आदेशानुसार/BY ORDER,
उप/सहायक पंजीकार (Dy./Asstt.Registrar)
आयकर अपीलीय अधिकरण, अहमदाबाद / ITAT, Ahmedabad

